

Grantee Audit

Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources

<http://www.in.gov/sboa/publications/guidelines/entities/NFPmanual.pdf>

Entities are defined as providers of goods, services, or other benefits maintained in whole or in part at public expense, or supported in whole or in part by appropriations, public funds or taxation. The definition does not include agencies of the state, Indiana local government, or quasi-government agencies, but does include for-profit and not-for-profit corporations, unincorporated associations, organizations, and individuals.

Those entities receiving federal financial assistance directly from the U.S. Treasury or as a pass-through from a state or local government were, and are presently subject to federal audit requirements (OMB Circular A-133). In addition, as of 1986, all entities receiving financial assistance from state and local government, involving federal, state and local dollars, are now subject to audit by state law. (IC 5-11-1-9)

Entities are required by IC 5-11-1-4 to file an Entity Annual Report with the State Board of Accounts annually. The Report (Form E-1) is due within 30 days of the entity's year-end, and requests unaudited (cash or accrual basis) information regarding the source and use of financial assistance provided by government funding agencies. The Report is available from the State Board of Accounts, and automatically mailed annually to each entity after their initial year of filing. Even entities typically receiving waivers of the audit requirements are required to file the Form E-1 each year.

The Indiana Department of Workforce Development requires each Department grantee to submit a copy of its audit report and Form E-1 covering the period July 1, 2004 to June 30, 2005. If either one is unavailable, the Department requires the grantee to submit an explanation.

Submitting Documentation

Documentation may be submitted digitally by attaching it to an e-mail addressed to Driggle@dwd.in.gov

Documentation may be submitted by fax at 317-233-6128. It should be directed to the attention of the Resolution Specialist in the Oversight Division.

Documentation may be submitted by regular mail addressed to:

Indiana Department of Workforce Development – Oversight Division
Indiana Government Center South
10 N. Senate Ave.
Indianapolis, IN 46204

- The link to the OMB Circulars website is:
<http://www.whitehouse.gov/ob/grants/index.html>
- The link to the Indiana Code website is: <http://www.state.in.us/legislative/ic/code/>
- The link to the State Board of Accounts website is: <http://www.in.gov/sboa/>